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realized that their time had run and never filed a claim at all. What are you going to do about those folks?

PRESIDENT MAURSTAD: One minute.

SENATOR WICKERSHAM: That wouldn't be fair to them and it won't be fair to other people who read the law, knew the law and abided by the law, and either didn't pay their tax or sought their refunds when they were entitled to do it. Those people who knew their business acted within the scope of the law. So I hope that you will oppose the committee amendments and I...I cannot see, as I've indicated, abrogated the statute of limitations in this instance no matter what your sympathies are. It simply won't work out in the long run. Thank you.

PRESIDENT MAURSTAD: Thank you, Senator Wickersham. For discussion on the committee amendments to LB 882, Senator Schmitt, followed by Hilgert, Redfield, Janssen, and Chambers.

SENATOR SCHMITT: Yes, Mr. Lieutenant Governor, members of the body, I rise today to support the committee amendment and the payment to the Record Printing Company, refund of the overpaid sales tax. Each of you have received two letters from Tim Mohanna of Cairo, the owner of the Record Printing, explaining how the sales tax was overpaid and when the overpayment was discovered and the partial refund of the \$30,000 they received from the Department of Revenue. Their claim the remaining \$25,000 was denied by the State Claims Board because it was beyond the statute of limitations, and I don't have a problem with that. I understand what Senator Wickersham said. The claims was for 1994-1995 and I believe the statute of limitations run for three years, so they were passed that date by a year or two. Tim made his case before the Business and Labor Committee and the committee chose to include the \$25,000 sales tax refund to the committee amendment to LB 882. The money was not owed to the state of Nebraska. It's not the state's money and the state shouldn't keep it. If the bookkeeping error had been discovered earlier, we wouldn't be having the discussion. The body has returned tax money to people before, even though their claim was beyond the statute of limitations. In 1992, 15 of the senators still sitting in this body voted to return a little over \$8,000 in overpaid gas tax to